

HOUSE BILL 1044

By Matheny

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 1 and Title 67, Chapter 4, relative to  
rulings.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-109, is amended by adding the following language as a new, appropriately designated subsection:

(f)

(1) A copy of any revenue ruling or letter ruling issued by the commissioner on or after January 1, 2008, shall be made available for public inspection or copying in the same manner as provided in § 10-7-503.

(2) Any revenue ruling or letter ruling issued by the commissioner on or after the effective date of this act shall be posted on the web site of the department within fifteen (15) days of the date the ruling is signed by the commissioner. In addition, no later than January 1, 2012, any revenue ruling or letter ruling issued by the commissioner on or after January 1, 2008, until the effective date of this act shall be posted on the department's web site.

(3) The commissioner shall redact from the text of the ruling any name, address, title, figure, date, or any other information that may identify the taxpayer who requested the ruling in any copy made available for public inspection as provided in subsection (a) or posted on the Internet as provided in subsection (b). If a ruling contains trade secrets or proprietary information as defined in § 4-3-730, then the department shall also, upon written request of the taxpayer, redact that information.

SECTION 2. Tennessee Code Annotated, Section 67-4-2109(n)(1), is amended by deleting the language "private" in subdivision (E).

SECTION 3. This act shall take effect July 1, 2011, the public welfare requiring it.